

Listing of the Claims:

The following is a complete listing of all the claims in the application, with an indication of the status of each:

1-69. Canceled

70. (New) A seat cushion, comprising:

at least one polyurethane gel serving as a damping element;

at least one polyurethane foam serving as a spring element, said at least one polyurethane gel and said at least one polyurethane foam being different compositions; and

a bond between said at least one polyurethane gel and said at least one polyurethane foam which is formed only from said at least one polyurethane gel and said at least one polyurethane foam.

71. (New) The seat cushion of claim 70 wherein each of said at least one polyurethane gel and said at least one polyurethane foam are configured as one or more layers.

72. (New) The seat cushion of claim 70 wherein said at least one polyurethane foam is positioned as a layer on top of said at least one polyurethane gel.

73. (New) The seat cushion of claim 70 wherein said at least one polyurethane gel at least partially surrounds said at least one polyurethane foam.

74. (New) The seat cushion of claim 70 wherein said at least one polyurethane foam at least partially surrounds said at least one polyurethane gel.

75. (New) The seat cushion of claim 70 further comprising a cover layer positioned on at least one side of said at least one polyurethane gel.

76. (New) The seat cushion of claim 75 wherein said cover layer is impermeable to said at least one polyurethane gel.

77. (New) The seat cushion of claim 76 wherein said cover layer is selected from the group consisting of polyvinyl chloride, leather, and micro-fiber material.

78. (New) The seat cushion of claim 70 further comprising a cover layer positioned on at least one side of said at least one polyurethane foam.

79. (New) The seat cushion of claim 78 wherein said cover layer includes a polyurethane film.

80. (New) The seat cushion of claim 78 wherein said cover layer is selected from the group consisting of polyvinyl chloride, leather, and micro-fiber material